



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MARIBEL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 80
MARIBEL, WI 54229

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I FRANK DART of
(Person responsible for accounts)

_____, Maribel Water and Sewer Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2001
(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARIBEL WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 80
MARIBEL, WI 54229**When was utility organized?** 8/6/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR FRANK DART**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 80
MARIBEL, WI 54229**Telephone:** (920) 863 - 8571**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR TOM KARMAN CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES SC2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schenckcpa.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TOM KARMAN CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schenckcpa.com**Date of most recent audit report:** 3/26/2001**Period covered by most recent audit:** JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR FRANK DART, CLERK/TREASURER

MR DAN FELS, PRESIDENT

MR KEVIN HABECK, TRUSTEE

MR GARY PELISCHEK, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,041	19,416	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,646	15,099	2
Depreciation Expense (403)	3,941	3,943	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,760	3,477	5
Total Operating Expenses	24,347	22,519	
Net Operating Income	(5,306)	(3,103)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(5,306)	(3,103)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,980	1,501	9
Miscellaneous Nonoperating Income (421)	8,915	1,900	10
Total Other Income	10,895	3,401	
Total Income	5,589	298	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,589	298	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,010	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	10,940	3,802	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	22,950	3,802	
Net Income	(17,361)	(3,504)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(198,718)	(197,868)	19
Balance Transferred from Income (433)	(17,361)	(3,504)	20
Miscellaneous Credits to Surplus (434)	2,391	2,654	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(213,688)	(198,718)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
DENMARK STATE BANK	1,306	4
STATE LOCAL INVESTMENT POOL	674	5
Total (Acct. 419):	1,980	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT INCOME	8,915	6
Total (Acct. 421):	8,915	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	2,391	9
Total (Acct. 434):	2,391	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	19,041	0	0	0	19,041	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	19,041	0	0	0	19,041	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	211,774	211,933	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	97,069	93,000	2
Net Utility Plant	114,705	118,933	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,482,777	461,067	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	153,567	146,624	4
Net Nonutility Property	1,329,210	314,443	
Investment in Municipality (123)	0	0	5
Other Investments (124)	18,747	17,770	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,347,957	332,213	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,260	14,832	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	896	2,937	11
Other Accounts Receivable (143)	6,578	6,547	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	84	84	14
Materials and Supplies (150)	1,884	1,884	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	44,702	26,284	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,507,364	477,430	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	141,853	141,853	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(213,688)	(198,718)	23
Total Proprietary Capital	(71,835)	(56,865)	
LONG-TERM DEBT			
Bonds (221)	835,000	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	835,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	134,576	27
Accounts Payable (232)	41,452	5,817	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	2,179	2,391	31
Interest Accrued (237)	12,010	1,875	32
Other Current and Accrued Liabilities (238)	781		33
Total Current and Accrued Liabilities	56,422	144,659	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	687,777	389,636	38
Total Liabilities and Other Credits	1,507,364	477,430	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	211,774	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	211,774	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	97,069	0	0	0	9
Total Accumulated Provision	97,069	0	0	0	
Net Utility Plant	114,705	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	93,000				93,000	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,941				3,941	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	287				287	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,228	0	0	0	4,228	13
Debits during year						14
Book cost of plant retired	159				159	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	159	0	0	0	159	19
Balance End of Year	97,069	0	0	0	97,069	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	461,067	1,021,710		1,482,777	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	461,067	1,021,710	0	1,482,777	
Less accum. prov. depr. & amort. (122)	146,624	6,943		153,567	3
Net Nonutility Property	314,443	1,014,767	0	1,329,210	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,725	1,725	2
Sewer utility	159	159	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,884	1,884	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	141,853	1
Changes during year (explain):		
NONE		2
Balance end of year	141,853	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	09/20/2000	09/20/2040	4.38%	835,000	1
Total Bonds (Account 221):				835,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,391	1
Accruals:		
Charged water department expense	3,760	2
Charged electric department expense		3
Charged sewer department expense	59	4
Other (explain):		
NONE		5
Total Accruals and other credits	3,819	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,616	7
PSC Remainder Assessment	24	8
Other (explain):		
Tax Equivalent Forgiven	2,391	9
Total payments and other debits	4,031	
Balance end of year	2,179	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2000 REVENUE BONDS	0	12,010	0	12,010	1
Subtotal	0	12,010	0	12,010	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0		0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Interest on Note	1,875	10,940	12,815	0	4
Subtotal	1,875	10,940	12,815	0	
Total	1,875	22,950	12,815	12,010	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	150,062	0	0	239,574	0	389,636	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
USDA RURAL DEV GRANT - SEWER PROJECT				298,141		298,141	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	150,062	0	0	537,715	0	687,777	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
CERTIFICATES OF DEPOSIT	7,303	2
LOCAL GOVERNMENT INVESTMENT POOL	11,444	3
Total (Acct. 124):	18,747	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	896	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	896	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,578	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	6,578	
Receivables from Municipality (145):		
DUE TO GENERAL FUND	84	13
Total (Acct. 145):	84	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	211,853	0	0	0	211,853	1
Materials and Supplies	1,725	0	0	0	1,725	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	95,034	0	0	0	95,034	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	150,062	0	0	0	150,062	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(31,518)	0	0	0	(31,518)	
Net Operating Income	(5,306)	0	0	0	(5,306)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	141,853	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(206,203)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(64,350)	
Net Income		
Net Income	(17,361)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 27, 2001

Mr. Mark Dart, Clerk Treasurer
Maribel Municipal Water & Sewer Utility
P.O. Box 80
Maribel, WI 54229-0080

2000 Analytical Review DWCCA-3360-PJL

Dear Mr. Dart:

The Public Service Commission has completed the analytical review of your 2000 annual report. The primary purpose of this analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment.

During our review, we noted that the utility did not report any local and school tax equivalent on meters charged to sewer department, (Account 408). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at leegep@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	18,642	1
Total Sales of Water	18,642	
Other Operating Revenues		
Forfeited Discounts (470)	36	2
Other Water Revenues (474)	363	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	399	
Total Operating Revenues	19,041	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	8,980	5
General Operating Expenses (680-690)	7,666	6
Total Operation and Maintenance Expenses	16,646	
Other Operating Expenses		
Depreciation Expense (403)	3,941	7
Amortization Expense (404)		8
Taxes (408)	3,760	9
Total Other Operating Expenses	7,701	
Total Operating Expenses	24,347	
NET OPERATING INCOME	(5,306)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	33	35	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	33	35	
Metered Sales to General Customers (461)				
Residential	112	7,292	9,860	4
Commercial	17	1,436	1,909	5
Industrial				6
Total Metered Sales to General Customers (461)	129	8,728	11,769	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		6,711	8
Other Sales to Public Authorities (464)	2	99	127	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	135	8,860	18,642	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	6,711	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	6,711	
Forfeited Discounts (470):		
Customer late payment charges	36	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	36	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	343	7
Other (specify):		
OTHER WATER REVENUES	20	8
Total Other Water Revenues (474)	363	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,283	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	985	3
Chemicals (630)	104	4
Supplies and Expenses (640)	482	5
Repairs of Water Plant (650)	3,526	6
Transportation Expenses (660)	600	7
Total Plant Operation and Maintenance Expenses	8,980	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,530	8
Office Supplies and Expenses (681)	1,075	9
Outside Services Employed (682)	930	10
Insurance Expense (684)	834	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,297	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,666	
Total Operation and Maintenance Expenses	16,646	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		2,179	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		2,179	
Social Security		1,557	3
PSC Remainder Assessment		24	4
Other (specify): NONE			5
Total tax expense		3,760	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185870				3
County tax rate	mills		5.736500				4
Local tax rate	mills		0.420770				5
School tax rate	mills		8.727510				6
Voc. school tax rate	mills		1.292650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.363300				10
Less: state credit	mills		1.506470				11
Net tax rate	mills		14.856830				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.420770				14
Combined School Tax Rate	mills		10.020160				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		10.440930				17
Total Tax Rate	mills		16.363300				18
Ratio of Local and School Tax to Total	dec.		0.638070				19
Total tax net of state credit	mills		14.856830				20
Net Local and School Tax Rate	mills		9.479697				21
Utility Plant, Jan. 1	\$	211,933	211,933				22
Materials & Supplies	\$	1,725	1,725				23
Subtotal	\$	213,658	213,658				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	213,658	213,658				26
Assessment Ratio	dec.		1.076037				27
Assessed Value	\$	229,904	229,904				28
Net Local & School Rate	mills		9.479697				29
Tax Equiv. Computed for Current Year	\$	2,179	2,179				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	2,179					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,140		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	20,140	0	
PUMPING PLANT			
Land and Land Rights (320)	400		12
Structures and Improvements (321)	12,340		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	7,207		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	19,947	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,636		23
Total Water Treatment Plant	1,636	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,140	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	20,140	
PUMPING PLANT				
Land and Land Rights (320)			400	12
Structures and Improvements (321)			12,340	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			7,207	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	19,947	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,636	23
Total Water Treatment Plant	0	0	1,636	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Distribution Reservoirs and Standpipes (342)	50,356	26
Transmission and Distribution Mains (343)	79,473	27
Fire Mains (344)	0	28
Services (345)	18,481	29
Meters (346)	11,504	30
Hydrants (348)	6,527	31
Other Transmission and Distribution Plant (349)	0	32
Total Transmission and Distribution Plant	166,741	0
GENERAL PLANT		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	1,017	35
Computer Equipment (372.1)	0	36
Transportation Equipment (373)	0	37
Other General Equipment (379)	1,952	38
Other Tangible Property (390)	0	39
Total General Plant	2,969	0
Total utility plant in service directly assignable	211,933	0
Common Utility Plant Allocated to Water Department	0	40
Total utility plant in service	211,933	0

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			50,356 26
Transmission and Distribution Mains (343)			79,473 27
Fire Mains (344)			0 28
Services (345)			18,481 29
Meters (346)	159		11,345 30
Hydrants (348)			6,527 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	159	0	166,582
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,017 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,952 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,969
Total utility plant in service directly assignable	159	0	211,774
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	159	0	211,774

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			861	861	1
February			690	690	2
March			737	737	3
April			732	732	4
May			810	810	5
June			741	741	6
July			1,255	1,255	7
August			722	722	8
September			773	773	9
October			666	666	10
November			665	665	11
December			734	734	12
Total for year	0	0	9,386	9,386	
Less: Measured or estimated water used in main flushing and water treatment during year				10	13
Less: Other utility use				370	14
Other utility use explanation:					15
Tower Repair					
Water pumped into distribution system				9,006	16
Less: Water sold				8,860	17
Losses and unaccounted for				146	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				280	21
Date of maximum: 7/5/2000					22
Cause of maximum:					23
Tower Repair					
Minimum gallons pumped by all methods in any one day during reporting year				12	24
Date of minimum: 6/26/2000					25
Total KWH used for pumping for the year				20,561	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
10416 E. BEL-MAR AVE	Well 1	436	12	806,400	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	PUMP HOUSE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	BRYAN JOHNSON			5
Year Installed	1972			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	400			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1972			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1972		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	140		10
Total capacity in gallons	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	8,206	0	0	0	8,206
M	D	8.000	2,142	0	0	0	2,142
Total Within Municipality			10,348	0	0	0	10,348
Total Utility			10,348	0	0	0	10,348

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	117	0	0	0	117		1
M	1.000	11	0	0	0	11		2
M	1.500	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
Total Utility		130	0	0	0	130	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	143	0	2	0	141	2	1
1.500	1	0	0	0	1	1	2
6.000	1	0	0	0	1	0	3
Total:	145	0	2	0	143	3	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	112	16	0	1	0	12	141	1
1.500	0	1	0	0	0	0	1	2
6.000	0	0	0	1	0	0	1	3
Total:	112	17	0	2	0	12	143	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	18				18	2
Total Fire Hydrants	18	0	0	0	18	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	18
Number of distribution system valves end of year:	16
Number of distribution valves operated during year:	16

WATER OPERATING SECTION FOOTNOTES

NONE